

**REMARKS**

In the Office Action, the Examiner indicated that references must be listed in an Information Disclosure Statement to be considered. The Examiner's point is noted, but it should also be noted that two such Information Disclosure Statements have been submitted by Applicant, and both have been duly considered. The Examiner's point is thought to relate to the mention, in the specification, of the following item that appears on page 2 of the specification:

"Matrix finite element method" by B. Nas, Brain  
Publishing Co., August 10, 1978, p.7-15.

The foregoing "Matrix finite element method" document has not been submitted and it is understood that the Examiner has not considered such reference.

In the Office Action, the Examiner objected to the specification, indicating:

the Office was unable to locate element S32  
within the specification. Appropriate correction,  
if necessary, is required.

In the originally-filed specification, the element S32 appears on page 30, line 16. In the published patent application US20040172151, the corresponding location is the paragraph numbered 0142. Since element S32 appears in the originally-filed specification, it is respectfully submitted that there is no need for any correction, and that the objection should be withdrawn.

Although claims 1-6 have all been indicated as containing allowable subject matter, all are rejected under 35 U.S.C. § 101 as being drawn to a method lacking any stated useful, concrete, tangible result.

Independent claims 1 and 5, amended as indicated herein, now expressly include the useful, concrete, tangible result that was clearly implied prior to the amendments. As such, independent claims 1 and 5 are respectfully submitted not only to satisfy the statutory requirements of 35 U.S.C. § 101, but also the USPTO Guidelines for Subject Matter Eligibility as published in the Official Gazette of November 22, 2005.

Those same guidelines state the following with respect to a computer program product type of claim:

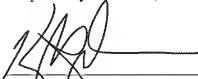
When functional descriptive material is recorded on some computer-readable medium it becomes structurally and functionally interrelated to the medium and will be statutory in most cases since use of the technology permits the function of the descriptive material to be realized.

In view of the foregoing point, it is respectfully submitted that independent claim 6 needs no amendments to satisfy the requirements of the USPTO Guidelines for Subject Matter Eligibility, and it is respectfully submitted that the claim, drawn to a manufacture, clearly meets the requirements of 35 U.S.C. § 101.

In view of the foregoing points and the substantially non-narrowing amendments to the claims, this rejection should now be considered as overcome, and withdrawn.

Applicant herewith petitions the Director of the USPTO to extend the time for reply to the above-identified Office Action for an appropriate length of time if necessary. Unless a check is attached, any fee due under 37 U.S.C. § 1.17(a) is being paid via the USPTO Electronic Filing System (EFS). The USPTO is also directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

Respectfully submitted,

  
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Kelly G. Hyndman  
Registration No. 39,234

SUGHRUE MION, PLLC  
Telephone: (202) 293-7060  
Facsimile: (202) 293-7860

WASHINGTON OFFICE  
**23373**  
CUSTOMER NUMBER

Date: January 29, 2007